

SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Kelley Analyst: Darrine Distefano Bill Number: AB 952
Related Bills: See Prior Analysis Telephone: 845-6458 Amended Date: 05-31-2001
Attorney: Patrick Kusiak Sponsor: San Diego County Water Authority

SUBJECT: Exclusion/Vouchers for Installing Water and Energy Efficient Clothes Washers, Plumbing or Irrigation Devices

- ☒ DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as amended April 26, 2001
- ☐ AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.
- ☒ AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as amended April 26, 2001
- ☒ FURTHER AMENDMENTS NECESSARY.
- ☐ DEPARTMENT POSITION CHANGED TO _____.
- ☒ REMAINDER OF PREVIOUS ANALYSIS OF BILL AS AMENDED April 26, 2001. STILL APPLIES.
- ☐ OTHER - See comments below.

SUMMARY

This bill would not tax rebates or vouchers received by a taxpayer for the purchase of water conservation appliances and devices.

SUMMARY OF AMENDMENTS

The May 31, 2001, amendments removed irrigation devices from the list of devices and appliances eligible for a refund or price adjustment and made other technical changes.

The May 31st amendments resolved the technical concerns identified in the department's analysis of the bill as amended April 26, 2001. The remaining unresolved implementation concerns are provided below. The remainder of the department's analysis of the bill, as amended April 26, 2001, still applies.

POSITION

Pending.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input checked="" type="checkbox"/> PENDING

Legislative Director

Date

Brian Putler

06/12/01

IMPLEMENTATION CONSIDERATIONS

It is unclear what a "local water or energy agency or supplier" would mean. It could mean a state agency or a public or private utility. The term should be clarified to resolve any confusion that may occur regarding what type of rebate or voucher may be eligible.

Once the implementation consideration is resolved, implementing this bill would not significantly impact the department's programs and operations.

LEGISLATIVE STAFF CONTACT

Darrine Distefano
Franchise Tax Board
845-6458

Brian Putler
Franchise Tax Board
845-6333